

Property Tax Payments, 2002-2003

- Wells County -

Indiana Legislative Services Agency

June 2005

The Indiana Supreme Court found Indiana's true tax value assessment rules to be unconstitutional in December 1998. Major changes in property tax payments in each county from 2002 to 2003 were caused by several factors, including:

- The move from the old true tax value assessment rules to the new market-oriented rules during the 2002-2003 property tax reassessment.
- Tax levy increases by local taxing units, which are influenced by spending and the availability of other revenue sources.
- The tax restructuring provisions enacted by the General Assembly in 2002 to help mitigate some of the effects of the assessment changes.

The General Assembly's restructuring provisions increased state tax credits statewide in 2003 from \$1.12 billion to \$1.87 billion, an increase of approximately \$748 million. In Wells County, state tax credits increased

State Tax Credits Increased in Wells County from \$4.1 Million in 2002 to \$7.4 Million in 2003.

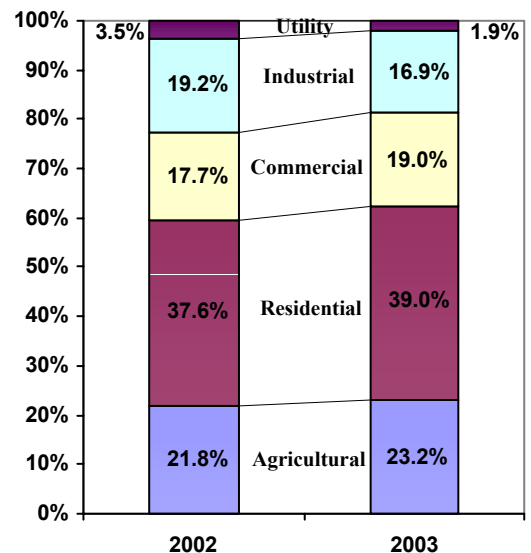
Table 1. Changes in AV and Tax Bills by Property Class for Wells County, 2002-2003.

Property Class	Change In		
	Total Gross AV	Net AV	Net Tax Bill
Agricultural	100.1%	90.5%	-6.6%
Residential (All)	112.2%	74.7%	-8.7%
Homestead Only	112.3%	65.0%	-15.1%
Commercial	51.5%	57.8%	-5.8%
Industrial	28.8%	28.8%	-22.8%
Utility	255.5%	-16.6%	-50.8%
Avg. All Classes	88.5%	64.5%	-11.9%

from \$4.1 million to \$7.4 million, an increase of \$3.3 million. This paper provides a brief summary of how these factors changed property tax liabilities in Wells County.

Tax Shifts. Tax bills for all classes of property fell in Wells County in 2003 (see Table 1). Gross real plus personal assessed values (AV) increased more for agriculture and residential property than for most business property. Net assessed value of agricultural property nearly doubled, but the higher homestead deduction meant that residential net AV rose less. Only the homestead portion of agricultural property is eligible for this deduction. As a result, agricultural property received a smaller tax reduction, while residential property received a larger reduction. Industrial AV rose by a smaller amount, so industrial taxes fell by a large amount. The construction of a new electric plant explains the very large increase in utility gross AV. Most of this AV was abated, so utility net AV actually fell. As a result, utility property taxes were cut in half.

Figure 1. Share of Net Property Tax Billings in Wells County.



* May not total 100% due to taxes paid by exempt/undefined parcels.

[Restructuring also incorporated an increase in the Utility Receipts Tax to compensate for reduced property tax payments by utilities.] Assessment and tax changes include the effects of new construction, demolition and remodeling of property, as well as the effects of reassessment, tax restructuring and levy increases.

Homeowners and Renters. The residential property type includes both homestead and non-homestead residential property. Owners of residential and agricultural homesteads in Wells County saw their tax bills decrease by a greater amount than the average residential property decrease. A property is eligible for the homestead deduction and credit if it is occupied by its owner and is the owner's primary residence. The increase in the homestead deduction from \$6,000 to \$35,000 is the reason that residential net assessed value rose so much less than gross assessed value.

Tax bills on non-homestead residential property, which is primarily rental property, increased while homestead property decreased. Taxes rose because rental assessments increased as much as homestead assessments, but rental property was not eligible for the homestead deduction or homestead credit.

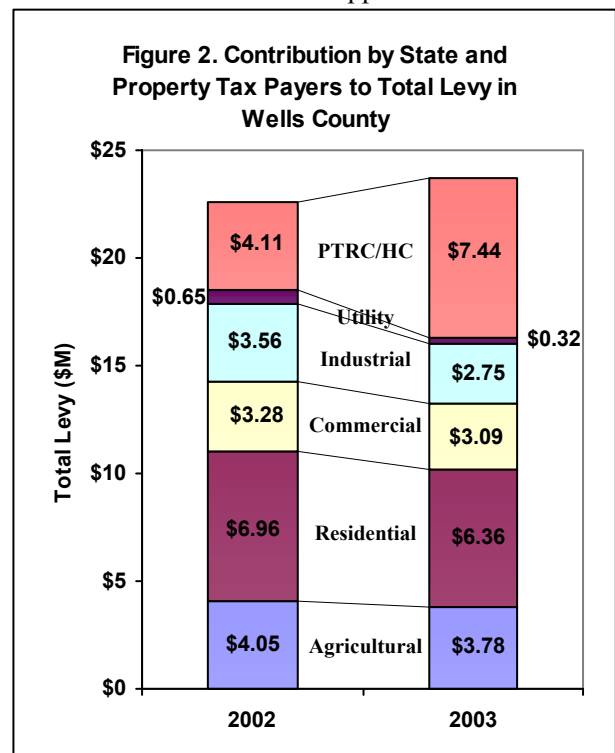
Table 2 shows tax changes for comparable residential properties, those with physical features that were unchanged from 2002 to 2003. In Wells County, more residential property owners (including both homeowners and rental property owners) saw tax bill decreases than increases in 2003. Separately, significantly more homestead owners also saw decreases rather than increases.

Table 2. Distribution of Net Tax Changes on Comparable Residential Property in Wells County.				
	Residential - Actual -	Homestead - Actual -	Residential - NO Levy Change -	Homestead -NO Levy Change -
Increased	41.6%	28.4%	38.4%	25.1%
Decreased	58.4%	71.6%	61.6%	74.9%
Increased 100% or More	3.4%	1.5%	3.3%	1.5%
Decreased 25% or More	25.3%	31.6%	27.8%	34.6%
Average Change (\$)	-\$37	-\$103	-\$51	-\$119
Average Change (%)	-6.1%	-13.1%	-8.3%	-15.2%
* Percentages represent the percentage of parcels affected.				

Not all of the tax bill change was due to reassessment and tax restructuring. Some was due to increases in the tax levies of local units of government. Table 2 shows estimates of what would have happened had tax levies remained unchanged. The estimates are made by recalculating tax rates for 2003 using tax levies from 2002.

Levy changes were small in Wells County, so there are only small differences between tax changes with and without levy changes. With no levy changes, 62% of all residential property owners would have seen tax decreases. Three-quarters of all homesteads would have seen tax decreases. In Wells County, with or without levy changes, reassessment and restructuring reduced the taxes of more homeowners than they increased.

Agriculture. Taxes on agricultural property in Wells County fell. Overall, agricultural business taxes fell slightly less than agricultural homestead taxes. The net assessed value on non-homestead agricultural real property more than doubled. This reflects the 112% increase in the base rate of farm land, from \$495 to \$1,050 per acre. Agricultural net personal property assessments increased by a smaller amount.



Business. In Wells County, all property classes saw tax reductions, but industrial and utility reductions were particularly large. Taxes on industrial and utility property fell more in Wells County because net assessed values rose much less than residential, commercial, and agricultural assessments. Business real properties were assessed closer to the market value standard under the old assessment rules than was residential property. Consequently, the shift to market value assessment increased business assessments less. Utility gross assessments in Wells rose because of new construction. Net assessments fell because most of the new assessed value was abated. The general rise in assessed values in Wells County reduced tax rates, and this cut tax bills for owners of property with smaller assessment increases, like businesses.

Tax Restructuring. The tax restructuring of 2002 made significant changes to property tax assessments, deductions, credits, and hence to overall tax payments. Restructuring reversed personal property rule changes which the Department of Local Government Finance had put in place. It replaced one tax break for homeowners, known as the shelter allowance, with a larger (in most cases) homestead deduction. Restructuring also increased property tax replacement credits (PTRC) from the existing 20% credit. PTRC on school general fund levies is now 60% for all property. A 20% PTRC is paid to real property owners on civil levies plus the remaining school general fund levies (after the 60% credit). Restructuring also raised the homestead credit to 20% of net qualifying levies, instead of allowing it to revert to 4% of gross qualifying levies in 2003. Figure 2 shows the net levies paid by each property classification along with the PTRC and state homestead credit contributions. The contribution to local levies in Wells County by PTRC and state homestead credit payments increased by approximately 81%, from \$4.1 million to \$7.4 million.

Table 3 shows estimates of how Wells County tax bills would have changed for each property type had tax restructuring not been adopted. Tax increases for residential and agricultural property owners would have been large. The increases in the homestead deduction and PTRC in the tax restructuring changed these tax increases to tax decreases. Wells County residential property taxes decreased because the reassessment business-to-residential tax shift, plus the increase in the tax levy, was more than offset by the rise in the homestead deduction and higher state PTRC payments. The larger PTRC payments are also responsible for increasing the tax cuts received by commercial property. The percentage changes in the “With Restructuring” column of Table 3 correspond to the changes in the net levies in Figure 2.

Table 3. Effect of Tax Restructuring on Tax Bills by Property Type in Wells County, 2002-2003.			
Property Type	No Restructuring (Estimated)	With Restructuring (Actual)	Difference
Agricultural	8.9%	-6.6%	-15.5%
Residential (All)	33.0%	-8.7%	-41.6%
Homestead Only	38.0%	-15.1%	-53.0%
Commercial	0.8%	-5.8%	-6.6%
Industrial	-23.5%	-22.8%	0.8%
Utility	-55.0%	-50.8%	4.2%

List of Attached Summary Tables. Four summary tables are attached to provide additional information regarding assessed values and taxes by property class.

Summary Table 1: Comparison of 2002 and 2003 Net Property Tax Billings by Property Classification. This table summarizes net tax billings for real and personal property by property class. Additional information is provided for subclasses such as homesteads, agricultural homesteads, agricultural land, and rental properties.

Summary Table 2: Comparison of 2002 and 2003 Net Assessed Value by Property Classification. This table summarizes net assessed values for the same property classes described in Summary Table 1.

Summary Table 3: Changes in Assessed Values, Deductions, Credits, and Net Levies. This table summarizes the county-wide changes in tax bill components from 2002 to 2003 for real and personal property by property class.

Summary Table 4: Residential Property Summary. This table summarizes the assessed value and net tax changes from 2002 to 2003 for residential property. The table includes a distribution of net tax changes for comparable residential properties and for the homestead component of residential property. The table also depicts the distribution of changes as if there were no levy increase in 2003.

Wells County
Changes in Assessed Values, Deductions, Credits and Net Levies
Pay 2002 - Pay 2003

	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Pay 2002							
Real Gross Assessed Value	650,795,790	169,137,178	347,138,671	287,666,340	68,574,198	65,587,232	358,511
Real Deductions	75,819,209	7,563,949	48,045,841	48,045,841	6,589,467	13,619,952	0
Real Net Assessed Value	574,976,581	161,573,229	299,092,830	239,620,499	61,984,731	51,967,280	358,511
Personal Gross Assd. Value	219,535,085	20,603,909	2,906,592	0	63,486,140	105,608,213	26,930,231
Personal Deductions	26,975,840	0	1,400	0	3,459,721	23,514,719	0
Personal Net Assd. Value	192,559,245	20,603,909	2,905,192	0	60,026,419	82,093,495	26,930,231
Total Gross Assessed Value	870,330,875	189,741,087	350,045,263	287,666,340	132,060,338	171,195,445	27,288,742
Total Deductions	102,795,049	7,563,949	48,047,241	48,045,841	10,049,188	37,134,671	0
Total Net Assessed Value	767,535,826	182,177,138	301,998,022	239,620,499	122,011,150	134,060,774	27,288,742
Gross Levy	22,567,790	4,849,793	8,926,812	7,061,675	3,862,323	4,172,602	756,260
PTRC (Calculated)	3,313,378	708,053	1,306,248	1,032,088	579,686	609,226	110,165
State/County Homestead Cr. (Calculated)	757,961	95,709	662,252	662,252	0	0	0
Net Levy	18,496,451	4,046,032	6,958,311	5,367,334	3,282,638	3,563,377	646,094
Pay 2003							
Real Gross Assessed Value	1,296,556,100	356,564,611	740,202,117	610,763,421	113,651,217	85,347,356	723,726
Real Deductions	262,805,641	32,792,741	215,484,923	215,484,923	3,174,851	11,274,548	78,578
Real Net Assessed Value	1,033,750,459	323,771,870	524,717,194	395,278,498	110,476,366	74,072,808	645,148
Personal Gross Assd. Value	343,818,695	23,184,652	2,727,469	0	86,426,156	135,203,447	96,276,971
Personal Deductions	115,061,857	0	0	0	4,323,089	36,580,498	74,158,270
Personal Net Assd. Value	228,756,838	23,184,652	2,727,469	0	82,103,067	98,622,949	22,118,701
Total Gross Assessed Value	1,640,374,795	379,749,263	742,929,586	610,763,421	200,077,373	220,550,803	97,000,697
Total Deductions	377,867,498	32,792,741	215,484,923	215,484,923	7,497,940	47,855,046	74,236,848
Total Net Assessed Value	1,262,507,297	346,956,522	527,444,663	395,278,498	192,579,433	172,695,757	22,763,849
Gross Levy	23,708,164	5,650,337	9,978,492	7,407,899	4,082,603	3,593,802	401,633
PTRC (Calculated)	6,711,452	1,774,142	3,021,379	2,247,554	990,622	841,218	83,701
State/County Homestead Cr. (Calculated)	698,162	97,243	600,918	600,918	0	0	0
Net Levy	16,298,550	3,778,952	6,356,194	4,559,427	3,091,981	2,752,584	317,932

COMPARISONS

Net Levy Percent Change	-11.9%	-6.6%	-8.7%	-15.1%	-5.8%	-22.8%	-50.8%
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Contributions to Tax Bill Changes, 2002-2003

Percent Changes	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Gross Real AV	99.2%	110.8%	113.2%	112.3%	65.7%	30.1%	101.9%
Gross Personal AV	56.6%	12.5%	-6.2%	0.0%	36.1%	28.0%	257.5%
Total Gross Assessed Value	88.5%	100.1%	112.2%	112.3%	51.5%	28.8%	255.5%
Net Assessed Value	64.5%	90.5%	74.7%	65.0%	57.8%	28.8%	-16.6%
Gross Levy	5.1%	16.5%	11.8%	4.9%	5.7%	-13.9%	-46.9%
Net Levy	-11.9%	-6.6%	-8.7%	-15.1%	-5.8%	-22.8%	-50.8%

Actual State Credits, 2002 and 2003

	2002	2003	Change	Change%
PTRC (Abstract)	3,396,445	6,720,020	3,323,575	97.9%
State Homestead Cr. (Abstract)	717,673	716,836	-837	-0.1%
Total State Credits (Abstract)	4,114,118	7,436,856	3,322,738	80.8%

Comparison of 2002 and 2003 Net Property Tax Billings*
(Scaled to Abstract Values)
By Property Classification**
Wells County

Property Classification	2002 Net Tax	2003 Net Tax	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	4,046,032	3,778,952	-267,080	-6.6%	21.8%	23.2%	1.3%
Residential	6,958,311	6,356,194	-602,117	-8.7%	37.6%	39.0%	1.4%
Commercial	3,282,638	3,091,981	-190,657	-5.8%	17.7%	19.0%	1.2%
Industrial	3,563,377	2,752,584	-810,793	-22.8%	19.2%	16.9%	-2.4%
Utility	646,094	317,932	-328,162	-50.8%	3.5%	1.9%	-1.5%
Exempt	24,854	11,439	-13,415	-54.0%	0.1%	0.1%	-0.1%
Undefined	0	905	905		0.0%	0.0%	0.0%
Total	18,521,306	16,309,987	-2,211,319	-11.9%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	3,577,654	3,481,733	-95,921	-2.7%	19.3%	21.3%	2.0%
Residential	6,887,973	6,321,971	-566,002	-8.2%	37.2%	38.8%	1.6%
Commercial	1,672,135	1,646,618	-25,517	-1.5%	9.0%	10.1%	1.1%
Industrial	1,434,089	1,131,536	-302,553	-21.1%	7.7%	6.9%	-0.8%
Utility	8,772	7,723	-1,049	-12.0%	0.0%	0.0%	0.0%
Exempt	24,854	11,439	-13,415	-54.0%	0.1%	0.1%	-0.1%
Undefined	0	905	905		0.0%	0.0%	0.0%
Total	13,605,477	12,601,925	-1,003,552	-7.4%	73.5%	77.3%	3.8%
Agricultural Homesteads	1,506,345	1,372,501	-133,844	-8.9%	8.1%	8.4%	0.3%
Residential Homesteads	5,367,334	4,559,427	-807,907	-15.1%	29.0%	28.0%	-1.0%
Total Homesteads	6,873,679	5,931,928	-941,751	-13.7%	37.1%	36.4%	-0.7%
Non-Homestead Residential	1,520,638	1,762,544	241,906	15.9%	8.2%	10.8%	2.6%
Apartments (Over 4 Units)	303,136	251,265	-51,871	-17.1%	1.6%	1.5%	-0.1%
<u>Personal Property Only</u>							
Agricultural	468,378	297,219	-171,159	-36.5%	2.5%	1.8%	-0.7%
Residential	70,338	34,223	-36,115	-51.3%	0.4%	0.2%	-0.2%
Commercial	1,610,502	1,445,363	-165,139	-10.3%	8.7%	8.9%	0.2%
Industrial	2,129,288	1,621,049	-508,239	-23.9%	11.5%	9.9%	-1.6%
Utility	637,322	310,210	-327,112	-51.3%	3.4%	1.9%	-1.5%
Total	4,915,828	3,708,064	-1,207,764	-24.6%	26.5%	22.7%	-3.8%
Total Depreciables	2,991,269	2,458,520	-532,749	-17.8%	16.2%	15.1%	-1.1%
Total Inventory	1,854,222	1,215,320	-638,902	-34.5%	10.0%	7.5%	-2.6%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	2,071,309	2,109,232	37,923	1.8%	11.2%	12.9%	1.7%
Ag Personal	468,378	297,219	-171,159	-36.5%	2.5%	1.8%	-0.7%
Total Ag Business	2,539,687	2,406,451	-133,236	-5.2%	13.7%	14.8%	1.0%
Ag Homesteads	1,506,345	1,372,501	-133,844	-8.9%	8.1%	8.4%	0.3%

* "Tax billings" for real property refers to the net taxes charged per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Tax billings" for personal property refers to the net taxes charged on the personal property assessed value reported on the county auditor's abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net tax changes from 2002 to 2003 include effects of changes in assessment methods, local levies, real property physical characteristics, property use, personal property held or acquired, deductions, and credits.

Comparison of 2002 and 2003 Net Assessed Value*
(Scaled to Abstract Values)
By Property Classification**
Wells County

Property Classification	2002 Net AV	2003 Net AV	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	182,177,138	346,956,522	164,779,384	90.5%	23.7%	27.5%	3.8%
Residential	301,998,022	527,444,663	225,446,641	74.7%	39.3%	41.8%	2.5%
Commercial	122,011,150	192,579,433	70,568,283	57.8%	15.9%	15.2%	-0.6%
Industrial	134,060,774	172,695,757	38,634,983	28.8%	17.4%	13.7%	-3.8%
Utility	27,288,742	22,763,849	-4,524,893	-16.6%	3.6%	1.8%	-1.7%
Exempt	893,640	793,170	-100,470	-11.2%	0.1%	0.1%	-0.1%
Undefined	0	67,072	67,072		0.0%	0.0%	0.0%
Total	768,429,466	1,263,300,466	494,871,000	64.4%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	161,573,229	323,771,870	162,198,641	100.4%	21.0%	25.6%	4.6%
Residential	299,092,830	524,717,194	225,624,364	75.4%	38.9%	41.5%	2.6%
Commercial	61,984,731	110,476,366	48,491,635	78.2%	8.1%	8.7%	0.7%
Industrial	51,967,280	74,072,808	22,105,528	42.5%	6.8%	5.9%	-0.9%
Utility	358,511	645,148	286,637	80.0%	0.0%	0.1%	0.0%
Exempt	893,640	793,170	-100,470	-11.2%	0.1%	0.1%	-0.1%
Undefined	0	67,072	67,072		0.0%	0.0%	0.0%
Total	575,870,221	1,034,543,628	458,673,407	79.6%	74.9%	81.9%	7.0%
Agricultural Homesteads	70,476,180	132,570,596	62,094,416	88.1%	9.2%	10.5%	1.3%
Residential Homesteads	239,620,499	395,278,498	155,657,999	65.0%	31.2%	31.3%	0.1%
Total Homesteads	310,096,679	527,849,094	217,752,415	70.2%	40.4%	41.8%	1.4%
Non-Homestead Residential	59,472,331	129,438,696	69,966,365	117.6%	7.7%	10.2%	2.5%
Apartments (Over 4 Units)	11,050,826	16,541,762	5,490,936	49.7%	1.4%	1.3%	-0.1%
<u>Personal Property Only</u>							
Agricultural	20,603,909	23,184,652	2,580,743	12.5%	2.7%	1.8%	-0.8%
Residential	2,905,192	2,727,469	-177,723	-6.1%	0.4%	0.2%	-0.2%
Commercial	60,026,419	82,103,067	22,076,648	36.8%	7.8%	6.5%	-1.3%
Industrial	82,093,495	98,622,949	16,529,454	20.1%	10.7%	7.8%	-2.9%
Utility	26,930,231	22,118,701	-4,811,530	-17.9%	3.5%	1.8%	-1.8%
Total	192,559,246	228,756,838	36,197,592	18.8%	25.1%	18.1%	-7.0%
Total Depreciables	118,720,532	152,602,955	33,882,423	28.5%	15.4%	12.1%	-3.4%
Total Inventory	70,933,522	73,426,414	2,492,892	3.5%	9.2%	5.8%	-3.4%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	91,097,049	191,201,274	100,104,225	109.9%	11.9%	15.1%	3.3%
Ag Personal	20,603,909	23,184,652	2,580,743	12.5%	2.7%	1.8%	-0.8%
Total Ag Business	111,700,958	214,385,926	102,684,968	91.9%	14.5%	17.0%	2.4%
Ag Homesteads	70,476,180	132,570,596	62,094,416	88.1%	9.2%	10.5%	1.3%

* "Net Assessed Value" for real property refers to the gross AV less deductions per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Net Assessed Value" for personal property refers to the gross personal property assessed value reported on the county auditor's abstract less the deductions reported on the abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net AV changes from 2002 to 2003 include effects of changes in assessment methods, real property physical characteristics, property use, personal property held or acquired, and deductions.

**Wells County
Residential Property Summary
2003 Reassessment**

Property Type	Change in Gross AV 2001 to 2003	Change in Net AV 2001 to 2003	Change in Net Tax 2002 to 2003	Change in Net Tax With NO Cert. Levy Chg. 2002 to 2003
All Real Residential Properties	124%	88%	-1%	-4%
Comparable Residential Real Prop.	116%	80%	-6%	-8%
Comparable Homesteads	115%	69%	-13%	-15%

Distribution of Net Tax Changes on Comparable Residential Property

% Change		2002 to 2003 Actual Bills All Residential Property		2002 to 2003 Actual Bills Homesteads Only		2002 to 2003 Recomputed Bills With NO Certified Levy Change All Residential Property		2002 to 2003 Recomputed Bills With NO Certified Levy Change Homesteads	
Over	300%	73	0.7%	25	0.4%	73	0.7%	25	0.4%
200% to	300%	73	0.7%	21	0.3%	60	0.6%	17	0.3%
100% to	200%	209	2.0%	53	0.8%	201	2.0%	52	0.8%
50% to	100%	565	5.5%	165	2.5%	500	4.9%	148	2.3%
25% to	50%	1,114	10.9%	338	5.2%	970	9.5%	296	4.5%
10% to	25%	1,033	10.1%	568	8.7%	1,039	10.1%	494	7.6%
5% to	10%	447	4.4%	292	4.5%	439	4.3%	277	4.2%
0 to	5%	748	7.3%	388	6.0%	652	6.4%	329	5.0%
0 to	-5%	625	6.1%	442	6.8%	655	6.4%	467	7.2%
-5% to	-10%	693	6.8%	534	8.2%	632	6.2%	476	7.3%
-10% to	-25%	2,073	20.2%	1,629	25.0%	2,180	21.3%	1,683	25.8%
-25% to	-50%	2,054	20.0%	1,581	24.2%	2,240	21.8%	1,730	26.5%
Below	-50%	547	5.3%	485	7.4%	613	6.0%	527	8.1%
		10,254	100.0%	6,521	100.0%	10,254	100.0%	6,521	100.0%
Parcels With Increases		4,262	41.6%	1,850	28.4%	3,934	38.4%	1,638	25.1%
Parcels With Reductions		5,992	58.4%	4,671	71.6%	6,320	61.6%	4,883	74.9%
Average \$ Change			-\$37		-\$103		-\$51		-\$119
Average % Change			-6.1%		-13.1%		-8.3%		-15.2%

"Comparable Properties" = Properties with a record in both years that have improvements in both years OR no improvements in both years.

Data Source: 2001 and 2003 Wells County Parcel Tax Data - County Auditor and County Assessor

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